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BOOK REVIEWS.

GREAT JURISTS OF THE WORLD FROM GAIUS TO VON IHERING BY VARIOUS AUTHORS. Edited by Sir John Macdonell. Little, Brown & Company, Boston, 1914.

The second volume of the Continental Legal History Series published under the auspices of the Association of American Law Schools presents a group of biographies of jurists ranging over a period of two thousand years and including the leading representatives of the old Roman law, such as Papinian and Ulpian; of the Mediaeval law and of the Renaissance, such as Bartolus and Cujas; and of the later period of the supremacy of natural law and the law of nations, Hobbes and Grotius, concluding with those representative writers of the nineteenth century, Savigny and Ihering. There are twenty-six lives in all by distinguished scholars with portraits of many of the illustrious men whose careers are described and whose contributions to the science of jurisprudence are summarized. The work is a new and welcome addition to legal biography; much of it will open to the student of Anglo-American law new fields of thought, for although we may be familiar, in a general way, with the doctrines that a particular jurist represents, we lose much when we do not understand the influences that moulded his career and the historical setting of his life. Many important jurists are omitted and it is to be hoped that these omissions may in time be supplied in another volume. The selection, it is stated, has been made with particular reference to international reputation and, therefore, there is a predominance of institutional writers of the continental type, particularly writers on international law. On any theory of selection it is difficult to account for the omission of Sir Henry Maine. As the volume includes many men of different ages and different points of view, so also the biographies are of varying degrees of merit, perhaps the poorest is that of Bentham, but taken as a whole they do show true scholarship, each writer dealing with his subject in his own way often with great originality, and while there is naturally a lack of unity in treatment and a sense of compression, the work does afford something like an outline of the history of doctrinal jurisprudence.

W. L. H.

THE INCOME TAX LAW OF 1913 EXPLAINED. George F. Tucker. Little, Brown & Company, Boston, 1913.

It is perhaps unfortunate that this publication was presented to the public before the Commissioner of Internal Revenue had promulgated the many official regulations and interpretations of the law, and at such an early date after the act became operative. No disparagement is, however, intended to be cast upon the treatment presented for it is a concise and valuable presentation of the cases, regulations and decisions relating to the prior acts, the Income Tax Law of 1894 and the Corporation Tax Law of 1909. Such use of a treatise as was possible during the turmoil of the application of the law was of considerable assistance, even though it appeared that precedent was not a certain answer. The difference between the several acts and the principles and tenets of the legislative and administrative forces creating and applying each make a difference in the application and results inevitable. Yet it behooves the lawyer for the purpose of giving advice and the public official for the purpose of a correct application of the law, to be familiar with the laws, cases, decisions and precedents heretofore established, even though there be error or a difference in principle. Such knowledge this treatise affords.